

## **2003** Legislative Revision:

County: 53 Valley

District: 0926 Glasgow K-12 Schools

1.	CE	RTIFIED ANB	FY 2003-2004	*Basic	*Per ANB
* Bu	dget U	<u>nit</u>	ANB	Entitlement	Entitlement
E1	GLA	SGOW K-6	408	15,370.24	1,594,586.40
H1	GLA	SGOW HS 9-12	244	216,171.00	1,269,105.00
M1	GLA	SGOW 7-8	110	45,395.91	575,822.50
2.	* DII	RECT STATE AID			1,661,253.62
3.	FY	2004 BUDGET LIMITS			
	* a.	Required % of Special Ed Fundi	•	* *	
	* b.	BASE Budget			<i>' '</i>
	* c.	Maximum Budget Limit			3,934,558.31
4.	PR	IOR YEAR INFORMATION FO	OR BUDGETING		
	* a.	FY 2002-2003 BASE Budget			3,278,934.28
	* b.	FY 2002-2003 Maximum Budge	et		4,098,667.85
	* c.	FY 2002-2003 ANB			800
	* d.	FY 2002-2003 Adopted General	- C		4,137,667.85
	* e.	FY 2002-2003 Over-BASE Levy	•		
	* f.	FY 2002-2003 Equalization Stat	us Dis	sequalized ANB under 30%	2nd year DU2
5.		ECIAL EDUCATION FUNDING	,		
		TE: Block Grant Eligiblity Status = "Y ding listed. Block Grant Eligiblity States."			l receive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	tructional Block Grant Rate [IBG]	per ANB		122.67
	Rel	ated Services Block Grant Rate [R	SBG] per ANB		40.89
	Thr	reshold to Determine Disproportion	nate Costs		1.358464225
	Spe	ecial Education Allowable Cost P	ayments		
	* a.	Instructional Block Grant Entitle	ement [IBG rate X ANB]		93,474.54
	* b.	Related Services Block Grant Er	ntitlement [RSBG rate X	ANB]	31,158.18
	c.	Reimbursement for Disproportion	,		0.00
	* d.	Total Special Education Allowal	•	, <u>-</u>	124,632.72
	Pro	orated Cooperative Cost Paymen			
	* e.	Related Services Block Grant Er	ntitlement (Paid Directly	to Coop)	N/A

District: 0926 Glasgow K-12 Schools

Re	quired Local Match			
	District's Required Match for IBG [5a X 0.33]			30,846.6
f(ii) District's Required Match for RSBG [5b X 0.33]				
,	i) District's RSBG Match to be Paid by District to Coop			10,282.2 N/A
* f(iv	7) Total Required Local Match To Avoid Reversions	-	-	
	[5f(i) + 5f(ii) + 5f(iii)]			41,128.8
	nimum Special Education Budget To Avoid Reversion			
* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]			165,761.5
	EXIBILITY FUNDING (ESTIMATED)  te: Statewide appropriation, school count, and large school count.	ount are subject to	change through Octo	ber enrollmen
FY	2003-2004 Appropriation (estimated)			0.0
Sta	ntewide/District Data	Statewide	District	
a.	5 Year Average ANB		890.2	
b.	Prior Year ANB	· ·	800	
c.	Estimated School Count		4	
d.	Estimated Large School Count	215	1	
FY	(2003-2004 Payments (estimated)			
e.	District Student Funding			
	[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]			0.0
f.	District K12 Public School Funding			
	[(15% statewide appropriation / statewide school couschool count]	int) x district		0.0
g.	District Large K12 Public School Fundin			
	[(25% statewide appropriation / statewide large school large school count]	ol count) x distri	ct	0.0
h.	Total Flex Fund Entitlement (estimated)			
DE	BT SERVICES FUND AND COUNTY RETIREMI	ENT FUND GT	В	
Co	unty	Elementary	High School	
a.	Tax Year 2002 County Taxable Value	25 593 529 00	25,593,529.00	
b.	FY 2002-03 County ANB (Budgeted)	874	434	
c.	County Retirement Mill Value per AN	29.28	58.97	
Dis	strict			
d.	Tax Year 2002 District Taxable Value	12,866,976.00	12,866,976.00	
e.	FY 2002-03 District ANB (Budgeted)	525	275	
f.	District Debt Service Mill Value Per ANB	24.51	46.79	
Sta	itewide			
g.	Statewide Retirement Mill Value per ANB	20.19	40.55	

District: 0926 Glasgow K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2002)**	<b>Elementary High School</b> 1,687,850,391.00 1,687,850,391.00
	(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	162,639,333.36 105,540,326.48
	payment (including prorated coop costs)  (c) GTB ratio: [(a) divided by (b)] x 175%	18.16 27.99

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.16	27.99
	(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	790,972.40	574,103.84
	(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	34,936.20	18,000.10
	(d)	District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]	14,998,500.18	16,572,989.28
	(e)	District taxable valuation (Tax Year 2002)**	12,866,976.00	12,866,976.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	2,132.00	3,706.00

<sup>\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## **2003** Legislative Revision:

County: 53 Valley

District: 0927 Frazer Elem

1.	CERTIFIED ANB	FY 2003-2004	*Basic	*Per ANB
* Bu	ıdget Unit	ANB	Entitlement	Entitlement
E1	FRAZER K-6	75	14,008.32	295,620.00
M1	FRAZER 7-8	29	60,527.88	152,395.00
2.	* DIRECT STATE AID			233,580.39
3.	FY2004 BUDGET LIM	IITS		
	* a. Required % of Spe	cial Ed Funding in Maximum [MCA 2	0-9-306(8)	100%
	S			,
	* c. Maximum Budget	Limit		568,336.04
4.	PRIOR YEAR INFOR	MATION FOR BUDGETING		
	* a. FY 2002-2003 BA	SE Budget		489,149.68
	* b. FY 2002-2003 Ma	ximum Budget		612,585.94
		В		114
	* d. FY 2002-2003 Adopted General Fund Budget			554,190.78
	* e. FY 2002-2003 Ove	er-BASE Levy As Submitted On Budge	et	65,041.10
	* f. FY 2002-2003 Equ	alization Status		Equalized EQ
5.	1	N FUNDING (FY2003-2004):		Equalized EQ
5.	SPECIAL EDUCATIONOTE: Block Grant Eligib			
5.	SPECIAL EDUCATION NOTE: Block Grant Eligib funding listed. Block Grant	ON FUNDING (FY2003-2004): lity Status = "Yes" means OPI records indic	NOT yet qualified.	vill receive the
5.	SPECIAL EDUCATION NOTE: Block Grant Eligib funding listed. Block Grant	ON FUNDING (FY2003-2004): lity Status = "Yes" means OPI records indic t Eligiblity Status = "No" means you have I	NOT yet qualified.	vill receive the
5.	SPECIAL EDUCATION NOTE: Block Grant Eligib funding listed. Block Grant Block Grant Eligibility Block Grant Rates	ON FUNDING (FY2003-2004): lity Status = "Yes" means OPI records indic t Eligiblity Status = "No" means you have I	NOT yet qualified.	vill receive the Yes
5.	SPECIAL EDUCATION NOTE: Block Grant Eligib funding listed. Block Grant Block Grant Eligibility Block Grant Rates Instructional Block Grant	ON FUNDING (FY2003-2004):  lity Status = "Yes" means OPI records indict Eligiblity Status = "No" means you have I Status?	NOT yet qualified.	vill receive the Yes 122.67
5.	SPECIAL EDUCATION NOTE: Block Grant Eligible funding listed. Block Grant Block Grant Block Grant Eligibility  Block Grant Rates Instructional Block Grant Related Services Block	ON FUNDING (FY2003-2004):  Ity Status = "Yes" means OPI records indicate Eligiblity Status = "No" means you have Instatus?  Status?	NOT yet qualified.	vill receive the  Yes  122.67 40.89
5.	SPECIAL EDUCATION NOTE: Block Grant Eligible funding listed. Block Grant Block Grant Block Grant Eligibility  Block Grant Rates Instructional Block Grant Related Services Block	on FUNDING (FY2003-2004):  Itity Status = "Yes" means OPI records indicate Eligiblity Status = "No" means you have Instatus?  It Rate [IBG] per ANB  Grant Rate [RSBG] per ANB  Disproportionate Costs	NOT yet qualified.	vill receive the  Yes  122.67 40.89
5.	SPECIAL EDUCATION NOTE: Block Grant Eligiblity funding listed. Block Grant Block Grant Block Grant Related Services Block Grant Eligibility Block Grant Eligibility Block Grant Eligibility Block Grant Rates Instructional Block Grant Rates Instruction Block G	on FUNDING (FY2003-2004):  Itity Status = "Yes" means OPI records indicate Eligiblity Status = "No" means you have Instatus?  It Rate [IBG] per ANB  Grant Rate [RSBG] per ANB  Disproportionate Costs	NOT yet qualified.	vill receive the  Yes  122.67 40.89 1.358464225
5.	SPECIAL EDUCATION NOTE: Block Grant Eligibifunding listed. Block Grant Block Grant Block Grant Related Services Block Grant Related Services Block Grant Threshold to Determine Special Education Allowallows a. Instructional Block	t Rate [IBG] per ANB Grant Rate [RSBG] per ANB Disproportionate Costs  wable Cost Payments	NOT yet qualified.	vill receive the  Yes  122.67 40.89 1.358464225
5.	SPECIAL EDUCATION NOTE: Block Grant Eligibifunding listed. Block Grant Block Grant Block Grant Block Grant Related Services Block Grant Related Services Block Grant Threshold to Determine Special Education Allo a. Instructional Block b. Related Services Branch Block	on FUNDING (FY2003-2004):  lity Status = "Yes" means OPI records indict Eligiblity Status = "No" means you have I Status?  It Rate [IBG] per ANB  Grant Rate [RSBG] per ANB  Disproportionate Costs  wable Cost Payments  Grant Entitlement [IBG rate X ANB]	NOT yet qualified.  ANB]	vill receive the  Yes  122.67 40.89 1.358464225
5.	SPECIAL EDUCATION NOTE: Block Grant Eligiblity funding listed. Block Grant Block Grant Block Grant Related Services Block Grant Related Services Block Threshold to Determine Special Education Allows a. Instructional Block & b. Related Services Bock & C. Reimbursement for	on FUNDING (FY2003-2004):  Itity Status = "Yes" means OPI records indicate Eligiblity Status = "No" means you have I Status?  It Rate [IBG] per ANB	NOT yet qualified.  ANB]	vill receive the  Yes  122.67 40.89 1.358464225 12,757.68 N/A 8,008.46
5.	SPECIAL EDUCATION NOTE: Block Grant Eligibifunding listed. Block Grant Block Grant Block Grant Related Services Block Grant Related Services Block Grant Threshold to Determine Special Education Allo a. Instructional Block b. Related Services Bc. Reimbursement for d. Total Special Education	Ity Status = "Yes" means OPI records indict Eligiblity Status = "No" means you have I status?  It Rate [IBG] per ANB  Grant Rate [RSBG] per ANB  Disproportionate Costs  Wable Cost Payments  Grant Entitlement [IBG rate X ANB]  lock Grant Entitlement [RSBG rate X ADB]  Disproportionate Costs (OPI Certified	ANB]	vill receive the  Yes  122.67 40.89 1.358464225 12,757.68 N/A 8,008.46

Dis	trict:	0927 Frazer Elem			
	* f(i) f(ii * f(ii	quired Local Match  District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Coopera  Total Required Local Match To Avoid Reversions  [5f(i) + 5f(ii) + 5f(iii)]	tive [5e X 0.	33]	4,210.03 N/A 1,403.34 5,613.37
		nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			18,371.05
6.	Not cou	e: Statewide appropriation, school count, and large school count nt.  2003-2004 Appropriation (estimated)			per enrollment 0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	156,944.0	110.2	
	b.	Prior Year ANB	151,510	114	
	c.	Estimated School Count	860	2	
	d.	Estimated Large School Count	215	0	
	e. f. g.		or year ANB x district ount) x distri	ct	0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT			
	Co	E unty	lementary	High School	
	a.	Tax Year 2002 County Taxable Value	593.529.00	25,593,529.00	
	b.	FY 2002-03 County ANB (Budgeted)	874	434	
	c.	County Retirement Mill Value per AN	29.28	58.97	
	Dis	trict			
	d.	Tax Year 2002 District Taxable Value	446,804.00	N/A	
	e.	FY 2002-03 District ANB (Budgeted)	114	N/A	

12.69

20.19

23.36

N/A

40.55

46.92

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB

Statewide Debt Service Mill Value per AN

f.

g. h.

Statewide

District: 0927 Frazer Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2002)**	<b>Elementary High Schoo</b> 1,687,850,391.00 1,687,850,391.00	
	(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	162,639,333.36 N/A	A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.16 N/A	A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.16	N/A
	(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	202,142.06	N/A
	(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	10,180.77	N/A
	(d)	District's FY 2003-04 guaranteed tax base (a) $x [(b) + (c)]$	3,855,782.59	N/A
	(e)	District taxable valuation (Tax Year 2002)**	1,446,804.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	2,409.00	N/A

<sup>\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2003 Legislative Revision:

County: 53 Valley

District: 0928 Frazer H S

1.	CERTIFIED ANB	FY 2003-2004	*Basic	*Per ANB
* Bı	udget Unit	ANB	Entitlement	Entitlement
H1	FRAZER HS 9-12	48	216,171.00	252,012.00
2.	* DIRECT STATE AID			209,277.80
3.	FY2004 BUDGET LIMITS			
	* a. Required % of Special Ed F	Gunding in Maximum [MCA 2	20-9-306(8)	100%
	* b. BASE Budget			398,800.91
	* c. Maximum Budget Limit			503,673.46
4.	PRIOR YEAR INFORMATIO	N FOR BUDGETING		
	* a. FY 2002-2003 BASE Budg	et		358,614.27
	* b. FY 2002-2003 Maximum B	udget		453,487.93
	* c. FY 2002-2003 ANB			39
	* d. FY 2002-2003 Adopted Ge	neral Fund Budget		393,035.41
	* e. FY 2002-2003 Over-BASE	Levy As Submitted On Budg	get	34,421.14
	* f. FY 2002-2003 Equalization	Status		Equalized EQ
	Block Grant Eligibility Status? Block Grant Rates Instructional Block Grant Rate [I			
	Related Services Block Grant Ra	te [RSBG] per ANB		40.89
	Threshold to Determine Dispropo	ortionate Costs		1.358464225
	Special Education Allowable Co	ost Payments		
	* a. Instructional Block Grant E	ntitlement [IBG rate X ANB]		5,888.16
	* b. Related Services Block Gra	nt Entitlement [RSBG rate X	ANB]	N/A
	1 1	ortionate Costs (OPI Certified	<i>'</i>	*
	-	owable Cost Payment (Distric	, =	16,763.87
	Prorated Cooperative Cost Pay	` -	• /	
	* e. Related Services Block Gra	nt Entitlement (Paid Directly	to Coop)	1,962.72
	Required Local Match			
	* f(i). District's Required Match for	or IBG [5a X 0.33]		1,943.09
	f(ii) District's Required Match for			N/A
	<ul><li>* f(iii) District's RSBG Match to b</li><li>* f(iv) Total Required Local Match</li></ul>		tive [5e X 0.33]	647.70
	[5f(i) + 5f(ii) + 5f(iii)] and Automated Education Financial and Information			2,590.79

District: 0928 Frazer H S

#### **Minimum Special Education Budget To Avoid Reversions**

k g. Minimum Special Education Budget to Avoid Reversions
[5a + 5b + 5f(iv)] 8,478.95

#### 6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY	FY2003-2004 Appropriation (estimated)			
Sta	tewide/District Data	Statewide	District	
a.	5 Year Average ANB	156,944.0	39.4	
b.	Prior Year ANB	151,510	39	
c.	Estimated School Count	860	1	
d.	Estimated Large School Count	215	0	

#### FY2003-2004 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

0.00

0.00

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

0.00

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g. District Large K12 Public School Fundin

[(25% statewide appropriation / statewide large school count) x district large school count]

0.00

h. Total Flex Fund Entitlement (estimated)

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

		Elementary	High School
Cou	nty		
a.	Tax Year 2002 County Taxable Value	25,593,529.00	25,593,529.00
b.	FY 2002-03 County ANB (Budgeted)	874	434
c.	County Retirement Mill Value per AN	29.28	58.97
Dist	rict		
d.	Tax Year 2002 District Taxable Value	N/A	3,499,054.00
e.	FY 2002-03 District ANB (Budgeted)	N/A	39
f.	District Debt Service Mill Value Per ANB	N/A	89.72
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	20.19	40.55
h.	Statewide Debt Service Mill Value per AN	23.36	46.92

County: 53 Valley
District: 0928 Frazer H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2002)**	<b>Elementary High School</b> 1,687,850,391.00 1,687,850,391.00
	(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	N/A 105 540 226 40
	payment (including prorated coop costs)	N/A 105,540,326.48
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 27.99

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	N/A	27.99
	(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	147,004.56
	(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	N/A	7,723.30
	(d)	District's FY 2003-04 guaranteed tax base (a) $x [(b) + (c)]$	N/A	4,330,832.80
	(e)	District taxable valuation (Tax Year 2002)**	N/A	3,499,054.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	832.00

<sup>\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## **2003** Legislative Revision:

County: 53 Valley

District: 0932 Hinsdale Elem

1.	CERTIFIED ANB	FY 2003-2004	*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement
E1	HINSDALE K-6	60	13,813.76	236,586.00
M1	HINSDALE 7-8	24	62,689.59	126,150.00
2.	* DIRECT STATE AID			196,339.99
3.	FY2004 BUDGET LIMITS			
	* a. Required % of Special Ed Fund	ling in Maximum [MCA 2	20-9-306(8)	87%
	* b. BASE Budget			367,191.38
	* c. Maximum Budget Limit			461,496.59
4.	PRIOR YEAR INFORMATION F	OR BUDGETING		
	* a. FY 2002-2003 BASE Budget			369,324.48
	* b. FY 2002-2003 Maximum Budg	get		462,471.88
	* c. FY 2002-2003 ANB			81
	* d. FY 2002-2003 Adopted Genera	ıl Fund Budget		462,471.88
	* e. FY 2002-2003 Over-BASE Lev	y As Submitted On Budg	get	93,147.40
	* f. FY 2002-2003 Equalization Sta	tus		Equalized EQ
5.	SPECIAL EDUCATION FUNDIN	G (FY2003-2004):		
	NOTE: Block Grant Eligiblity Status = "'funding listed. Block Grant Eligiblity Status"			vill receive the
		-	· •	Vac
	Block Grant Eligibility Status?			Yes
	Block Grant Rates			
	Instructional Block Grant Rate [IBG]	· <del>-</del>		
	Related Services Block Grant Rate [F			
	Threshold to Determine Disproportion	nate Costs		1.358464225
	Special Education Allowable Cost l	Payments		
	* a. Instructional Block Grant Entitl	ement [IBG rate X ANB]		10,304.28
	* b. Related Services Block Grant E	Entitlement [RSBG rate X	ANB]	N/A
	c. Reimbursement for Disproporti	onate Costs (OPI Certified	d)	0.00
	* d. Total Special Education Allowa	• ,	/ <b>-</b>	10,304.28
	Prorated Cooperative Cost Paymen			
	* e. Related Services Block Grant E			3,434.76

Dis	strict:	0932 Hinsdale Elem			
	Re	quired Local Match			
	* f(i)	District's Required Match for IBG [5a X 0.33]			3,400.41
	f(ii	) District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	i) District's RSBG Match to be Paid by District to Cooperat	tive [5e X 0.	33]	1,133.47
	* f(i	V) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			4,533.88
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			14,838.16
6.	FL	EXIBILITY FUNDING (ESTIMATED)			
		te: Statewide appropriation, school count, and large school count	are subject to	change through Octo	ber enrollment
	cou				
	FY	(2003-2004 Appropriation (estimated)			0.00
	Sta		Statewide	District	
	a.	E	156,944.0	74.2	
	b.		151,510	81	
	c.	Estimated School Count	860	2	
	d.	Estimated Large School Count	215	0	
	FY	(2003-2004 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average) average] + [(20% statewide appropriation / statewide priodistrict prior year ANB]			0.00
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) x school count]	district		0.00
	g.	District Large K12 Public School Fundin			
		[(25% statewide appropriation / statewide large school colarge school count]	unt) x distri	ct	0.00
	h.	Total Flex Fund Entitlement (estimated)			
7.	DI	BT SERVICES FUND AND COUNTY RETIREMENT	FUND GT	В	
		$\mathbf{E}$	lementary	High School	
	Co	unty			
	a.	Tax Year 2002 County Taxable Value		25,593,529.00	
	b.	FY 2002-03 County ANB (Budgeted)	874	434	
	c.	County Retirement Mill Value per AN	29.28	58.97	
	Di	strict			

Tax Year 2002 District Taxable Value 3,554,872.00

FY 2002-03 District ANB (Budgeted)

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB

Statewide Debt Service Mill Value per AN .....

d.

e.

f.

g. h.

Statewide

N/A

N/A

N/A

40.55

46.92

81

43.89

20.19

23.36

District: 0932 Hinsdale Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2002)**	<b>Elementary High Schoo</b> 1,687,850,391.00 1,687,850,391.00	
	(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	162,639,333.36 N/A	A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.16 N/A	A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.16	N/A
	(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	156,336.57	N/A
	(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	5,224.50	N/A
	(d)	District's FY 2003-04 guaranteed tax base (a) $x [(b) + (c)]$	2,933,949.03	N/A
	(e)	District taxable valuation (Tax Year 2002)**	3,554,872.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## **2003** Legislative Revision:

County: 53 Valley

District: 0933 Hinsdale H S

1. * Bi	CERTIFIED ANB	FY 2003-2004 ANB	*Basic Entitlement	*Per ANB Entitlement
H1	HINSDALE HS 9-12	37	216,171.00	194,361.00
2.	* DIRECT STATE AID		ŕ	
				105,507.00
3.	* a. Required % of Special Ed Fu	ınding in Maximum [MCA 2	20-9-306(8)	100%
	* b. BASE Budget		* *	
	* c. Maximum Budget Limit			*
4.	PRIOR YEAR INFORMATION			,
₽.	* a. FY 2002-2003 BASE Budge			342,527.07
	* b. FY 2002-2003 Maximum Bu			428,551.86
	* c. FY 2002-2003 ANB	500		39
	* d. FY 2002-2003 Adopted Gen	eral Fund Budget		428,551.86
	* e. FY 2002-2003 Over-BASE l	•		
	* f. FY 2002-2003 Equalization	Status	•	Equalized EQ
	Block Grant Rates Instructional Block Grant Rate [IB Related Services Block Grant Rate	e [RSBG] per ANB		40.89
	Threshold to Determine Dispropor	rtionate Costs		1.358464225
	Special Education Allowable Co	•		
	* a. Instructional Block Grant En			
	* b. Related Services Block Gran	•	-	
	<ul><li>c. Reimbursement for Dispropo</li><li>* d. Total Special Education Allo</li></ul>	*	*	
	Prorated Cooperative Cost Payr		· -	7,034.91
	* e. Related Services Block Gran	,	• /	1,512.93
	Required Local Match			
	* f(i). District's Required Match for	r IBG [5a X 0.33]		1,497.80
	f(ii) District's Required Match for			1,177.00
	* f(iii) District's RSBG Match to be	Paid by District to Cooperat		
	(iii) Districts RSDG Materi to be	Taid by District to Cooperat	tive [5e X 0.33]	N/A
	* f(iv) Total Required Local Match [5f(i) + 5f(ii) + 5f(iii)]	•	tive [5e X 0.33]	N/A

District: 0933 Hinsdale H S

#### **Minimum Special Education Budget To Avoid Reversions**

k g. Minimum Special Education Budget to Avoid Reversions  $[5a + 5b + 5f(iv)] \qquad \qquad 6,535.86$ 

#### 6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY	2003-2004 Appropriation (estimated)		
Sta	tewide/District Data	Statewide	District
a.	5 Year Average ANB	156,944.0	37.6
b.	Prior Year ANB	151,510	39
c.	Estimated School Count	860	1
d.	Estimated Large School Count	215	0

#### FY2003-2004 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

0.00

0.00

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

0.00

-----

g. District Large K12 Public School Fundin

[(25% statewide appropriation / statewide large school count) x district large school count]

0.00

h. Total Flex Fund Entitlement (estimated)

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

		Elementary	High School
Cou	nty		
a.	Tax Year 2002 County Taxable Value	25,593,529.00	25,593,529.00
b.	FY 2002-03 County ANB (Budgeted)	874	434
c.	County Retirement Mill Value per AN	29.28	58.97
Dist	rict		
d.	Tax Year 2002 District Taxable Value	N/A	4,155,092.00
e.	FY 2002-03 District ANB (Budgeted)	N/A	39
f.	District Debt Service Mill Value Per ANB	N/A	106.54
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	20.19	40.55
h.	Statewide Debt Service Mill Value per AN	23.36	46.92

District: 0933 Hinsdale H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2002)**	<b>Elementary</b> 1,687,850,391.00	High School 1,687,850,391.00
	(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	N/A	105,540,326.48
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	27.99

DIS	STRICT GTB SUBSIDY:	Elementary	High School
(a)	Statewide GTB ratio (from c above)	N/A	27.99
(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	147,004.56
(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,126.96
(d)	District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]	N/A	4,202,181.24
(e)	District taxable valuation (Tax Year 2002)**	N/A	4,155,092.00
(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	47.00
	(a) (b) (c) (d) (e)	<ul> <li>(b) 2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement</li> <li>(c) 40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment</li> <li>(d) District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]</li> <li>(e) District taxable valuation (Tax Year 2002)**</li> <li>(f) If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill</li> </ul>	(a) Statewide GTB ratio (from c above)  (b) 2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement  (c) 40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment  N/A  (d) District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]  N/A  (e) District taxable valuation (Tax Year 2002)**  N/A  (f) If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill

<sup>\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## **2003** Legislative Revision:

County: 53 Valley

District: 0935 Opheim K-12 Schools

1.	CE	RTIFIED ANB	FY 2003-2004	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	OPH	EIM K-6	35	15,759.36	138,096.00
H1	OPH	EIM HS 9-12	33	216,171.00	173,382.00
M1	OPH	EIM 7-8	8	41,072.49	42,082.00
2.	* DII	RECT STATE AID			280,073.60
3.	FY	2004 BUDGET LIMITS			
	* a.	Required % of Special Ed Fundir	ng in Maximum [MCA 2	0-9-306(8)	100%
	* b.	BASE Budget			528,553.93
	* C.	Maximum Budget Limit			665,568.07
4.	PR	IOR YEAR INFORMATION FO	R BUDGETING		
	* a.	FY 2002-2003 BASE Budget			548,400.82
	* b.	FY 2002-2003 Maximum Budget	t		690,533.70
	* c.	FY 2002-2003 ANB			79
	* d.	FY 2002-2003 Adopted General	Fund Budget		917,058.26
	* e.	FY 2002-2003 Over-BASE Levy	As Submitted On Rudge	at	360,115.54
		·	•	GL	300,113.34
	* f.	FY 2002-2003 Equalization Statu	•	Always diseq	· ·
5.	* f.	·	ıs		ŕ
5.	* f.  SPI  NO	FY 2002-2003 Equalization State	(FY2003-2004): es" means OPI records indic	Always disequate you are qualified and will re	ualized DA
5.	* f.  SPI  NOT	FY 2002-2003 Equalization Statu ECIAL EDUCATION FUNDING ΓΕ: Block Grant Eligiblity Status = "Ye	(FY2003-2004): es" means OPI records indic	Always disequate you are qualified and will re	ualized DA
5.	* f.  SPI  NOT  func  Blo	FY 2002-2003 Equalization Status ECIAL EDUCATION FUNDING TE: Block Grant Eligiblity Status = "Yeating listed. Block Grant Eligiblity Status"	(FY2003-2004): es" means OPI records indic	Always disequate you are qualified and will re	ualized DA ecceive the
5.	* f.  SPI  NOT  fund  Blo	FY 2002-2003 Equalization Statu ECIAL EDUCATION FUNDING ΓΕ: Block Grant Eligiblity Status = "Ye ling listed. Block Grant Eligiblity Status? ck Grant Eligibility Status?	F (FY2003-2004): es" means OPI records indicus = "No" means you have	Always disequate you are qualified and will resort yet qualified.	ualized DA ecceive the
5.	* f.  SPI  NO fund  Blo  Blo  Inst	FY 2002-2003 Equalization Status ECIAL EDUCATION FUNDING TE: Block Grant Eligiblity Status = "Yealing listed. Block Grant Eligiblity Status ck Grant Eligibility Status?  ck Grant Rates	(FY2003-2004): es" means OPI records indicas = "No" means you have	Always disequate you are qualified and will respond to yet qualified.	ualized DA eceive the Yes
5.	* f.  SPI NO func Blo Blo Inst Rel:	FY 2002-2003 Equalization Status ECIAL EDUCATION FUNDING TE: Block Grant Eligibility Status = "Yealing listed. Block Grant Eligibility Status?  ck Grant Eligibility Status?  ck Grant Rates ructional Block Grant Rate [IBG] p	F (FY2003-2004):  es" means OPI records indicus = "No" means you have ber ANB	Always disequate you are qualified and will respond to yet qualified.	ualized DA eceive the Yes 122.67
5.	* f.  SPI NO func Blo Blo Inst Rel: Thr	FY 2002-2003 Equalization Status ECIAL EDUCATION FUNDING TE: Block Grant Eligibility Status = "Yealing listed. Block Grant Eligibility Status?  ck Grant Eligibility Status?  ck Grant Rates ructional Block Grant Rate [IBG] pated Services Block Grant Rate [RS]	es" means OPI records indicas = "No" means you have beer ANB	Always disequate you are qualified and will respond to yet qualified.	ualized DA eceive the Yes 122.67 40.89
5.	* f.  SPI NO func Blo Blo Inst Rel: Thr	FY 2002-2003 Equalization Status ECIAL EDUCATION FUNDING TE: Block Grant Eligibility Status = "Yealing listed. Block Grant Eligibility Status? ck Grant Eligibility Status? ck Grant Rates ructional Block Grant Rate [IBG] pated Services Block Grant Rate [RS] eshold to Determine Disproportions	es" means OPI records indicus = "No" means you have ber ANB	Always disequate you are qualified and will rendered and will rendered.	ualized DA eceive the Yes 122.67 40.89
5.	* f.  SPI NO' func Blo Blo Inst Rela Thr	FY 2002-2003 Equalization Status ECIAL EDUCATION FUNDING TE: Block Grant Eligibility Status = "Yealing listed. Block Grant Eligibility Status? ck Grant Eligibility Status? ck Grant Rates ructional Block Grant Rate [IBG] pated Services Block Grant Rate [RS eshold to Determine Disproportions.	rs (FY2003-2004): es" means OPI records indicas = "No" means you have over ANB	Always disequate you are qualified and will respect to the property of the control of the contro	ualized DA eceive the Yes 122.67 40.89 1.358464225
5.	* f.  SPI NOT funce Blo Blo Inst Rel: Thr Spe * a.	FY 2002-2003 Equalization Status  ECIAL EDUCATION FUNDING  TE: Block Grant Eligibility Status = "Yealing listed. Block Grant Eligibility Status?  ck Grant Eligibility Status?  ck Grant Rates  ructional Block Grant Rate [IBG] pated Services Block Grant Rate [RS]  eshold to Determine Disproportional Education Allowable Cost Patents Instructional Block Grant Entitles	to (FY2003-2004):  The set of the	Always disequate you are qualified and will respect to the property of the control of the contro	ualized DA exceive the Yes 122.67 40.89 1.358464225 9,322.92
5.	* f.  SPI NOT funct Blo Blo Inst Rel: Thr Spe * a. * b. c. * d.	FY 2002-2003 Equalization Status  ECIAL EDUCATION FUNDING TE: Block Grant Eligibility Status = "Yeling listed. Block Grant Eligibility Status?  ck Grant Eligibility Status?  ck Grant Rates ructional Block Grant Rate [IBG] pated Services Block Grant Rate [RS] eshold to Determine Disproportions cial Education Allowable Cost Pater Instructional Block Grant Entitle Related Services Block Grant Entitle Reimbursement for Disproportion Total Special Education Allowable	res" means OPI records indicas = "No" means you have been ANB	Always disequate you are qualified and will respect to the property of the pro	ualized DA eceive the  Yes  122.67 40.89 1.358464225  9,322.92 3,107.64
5.	* f.  SPI NOT funct Blo Blo Inst Rel: Thr Spe * a. * b. c. * d.	FY 2002-2003 Equalization Status  ECIAL EDUCATION FUNDING TE: Block Grant Eligibility Status = "Yealing listed. Block Grant Eligibility Status?  ck Grant Eligibility Status?  ck Grant Rates ructional Block Grant Rate [IBG] pated Services Block Grant Rate [RS] eshold to Determine Disproportional Education Allowable Cost Pater Instructional Block Grant Entitles Related Services Block Grant Entitles Reimbursement for Disproportions	to (FY2003-2004):  to (FY2003-2004):  tes" means OPI records indicates = "No" means you have been ANB	Always disequate you are qualified and will render you are qualified.  NOT yet qualified.  ANB]  St) [5a + 5b + 5ctives Only)	ualized DA eceive the  Yes  122.67 40.89 1.358464225  9,322.92 3,107.64 7,072.05

District: 0935 Opheim K-12 Schools

D150	11000	open in 12 senous			
		quired Local Match			
		. District's Required Match for IBG [5a X 0.33]			3,076.57
		) District's Required Match for RSBG [5b X 0.33]			1,025.52
		i) District's RSBG Match to be Paid by District to Coo	operative [5e X 0.	.33]	N/A
	* f(iv	7) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			4,102.09
	Mi	nimum Special Education Budget To Avoid Revers	ions		
	* g.	Minimum Special Education Budget to Avoid Reve [5a + 5b + 5f(iv)]	rsions		16,532.65
5.		EXIBILITY FUNDING (ESTIMATED)  te: Statewide appropriation, school count, and large school count.	count are subject to	change through Octol	ber enrollment
	FY	2003-2004 Appropriation (estimated)			0.00
	Sta	itewide/District Data	Statewide	District	
	a.	5 Year Average ANB	156,944.0	86.8	
	b.	Prior Year ANB	151,510	79	
	c.	Estimated School Count	860	3	
	d.	Estimated Large School Count	215	0	
	FY	2003-2004 Payments (estimated)			
	e.	District Student Funding			
	f.	[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]  District K12 Public School Funding			0.00
	1.	[(15% statewide appropriation / statewide school conschool count]	unt) x district		0.00
	g.	District Large K12 Public School Fundin			
		[(25% statewide appropriation / statewide large scholarge school count]	ool count) x distri	ct	0.00
	h.	Total Flex Fund Entitlement (estimated)			
	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	В	
	C.		Elementary	High School	
	a.	unty Tax Year 2002 County Taxable Value	25 503 520 00	25,593,529.00	
	a. b.	FY 2002-03 County ANB (Budgeted)		434	
	о. с.	County Retirement Mill Value per AN		58.97	
		strict	27.20	30.57	
	d.	Tax Year 2002 District Taxable Value	3 102 302 00	3,102,392.00	
	u	ran i cai 2002 District randuic value			
		FV 2002-03 District ANR (Rudgeted)	16	33	
	e.	FY 2002-03 District ANB (Budgeted)  District Debt Service Mill Value Per ANB		33 94 01	
	e. f.	District Debt Service Mill Value Per ANB		33 94.01	
	e. f.	, <del>-</del>	67.44		

District: 0935 Opheim K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	ST (a)	ATEWIDE GTB RATIO: Statewide taxable valuation (Tax Year 2002)**	<b>Elementary</b> 1,687,850,391.00	High School 1,687,850,391.00
	(b)	2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	1 (2 (20 222 2	10554020640
		payment (including prorated coop costs)	162,639,333.36	105,540,326.48
	(c)	GTB ratio: [(a) divided by (b)] x 175%	18.16	27.99

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.16	27.99
	(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	93,528.16	136,017.96
	(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	4,710.25	3,342.03
	(d)	District's FY 2003-04 guaranteed tax base (a) $x [(b) + (c)]$	1,784,009.53	3,900,686.12
	(e)	District taxable valuation (Tax Year 2002)**	3,102,392.00	3,102,392.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	798.00

<sup>\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## **2003** Legislative Revision:

County: 53 Valley

District: 0937 Nashua K-12 Schools

1.	CE	RTIFIED ANB	FY 2003-2004	*Basic	*Per ANB
* Bu	dget U	nit	ANB	Entitlement	Entitlement
E1	NAS	HUA K-6	63	14,592.00	248,396.40
H1	NAS	HUA HS 9-12	52	216,171.00	272,961.00
M1	NAS	HUA 7-8	21	54,042.75	110,397.00
2.	* DII	RECT STATE AID			409,702.38
3.	FY	2004 BUDGET LIMITS			
	* a.	Required % of Special Ed Fundin	g in Maximum [MCA 2	20-9-306(8)	88%
	* b.	BASE Budget			769,682.50
	* c.	Maximum Budget Limit			965,486.32
4.	PR	IOR YEAR INFORMATION FO	R BUDGETING		
	* a.	FY 2002-2003 BASE Budget			735,278.57
	* b.	FY 2002-2003 Maximum Budget			919,098.21
	* c.	FY 2002-2003 ANB			129
	* d.	FY 2002-2003 Adopted General l	Fund Budget		970,098.21
	* e.	FY 2002-2003 Over-BASE Levy	-		234,819.64
	* f.	FY 2002-2003 Equalization Statu	s Di	isequalized ANB under 30% 1	st year DU1
5.	SPI	ECIAL EDUCATION FUNDING	(FY2003-2004):		
		ΓΕ: Block Grant Eligiblity Status = "Ye ling listed. Block Grant Eligiblity Statu			ceive the
	Blo	ck Grant Eligibility Status?			Yes
	Blo	ck Grant Rates			
	Inst	ructional Block Grant Rate [IBG] p	er ANB		122.67
	Rel	ated Services Block Grant Rate [RS	BG] per ANB		40.89
	Thr	eshold to Determine Disproportiona	ite Costs		1.358464225
	Spe	cial Education Allowable Cost Pa	yments		
	* a.	Instructional Block Grant Entitler	nent [IBG rate X ANB]		16,683.12
	* b.	Related Services Block Grant Ent	itlement [RSBG rate X	ANB]	5,561.04
	c.	Reimbursement for Disproportion	ate Costs (OPI Certifie	d)	3,780.40
	* d.	Total Special Education Allowable	• ,	, <u>-</u>	26,024.56
	Pro	rated Cooperative Cost Payments			
	* e.	Related Services Block Grant Ent	itlement (Paid Directly	to Coop)	N/A

District: 0937 Nashua K-12 Schools

	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			5,505.43
	f(ii	) District's Required Match for RSBG [5b X 0.33]			1,835.14
	* f(ii	i) District's RSBG Match to be Paid by District to Coo	perative [5e X 0.	33]	N/A
	* f(iv	y) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			7,340.57
	Mi	nimum Special Education Budget To Avoid Reversi	ions		
	* g.	Minimum Special Education Budget to Avoid Rever			
		[5a + 5b + 5f(iv)]			29,584.73
6.		EXIBILITY FUNDING (ESTIMATED)  te: Statewide appropriation, school count, and large school cont.	ount are subject to	change through Octo	ber enrollment
	FY	2003-2004 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	156,944.0	158.8	
	b.	Prior Year ANB	*	129	
	c.	Estimated School Count		3	
	d.	Estimated Large School Count	215	0	
	FY	2003-2004 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]			0.00
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	unt) x district		0.00
	g.	District Large K12 Public School Fundin			
		[(25% statewide appropriation / statewide large scholarge school count]	,		0.00
	h.	Total Flex Fund Entitlement (estimated)			
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	В	
	~		Elementary	High School	
		unty Tay Voor 2002 County Tayahla Valua	25 502 520 00	25 502 520 00	
	a. b.	Tax Year 2002 County Taxable Value		25,593,529.00 434	
	о. с.	FY 2002-03 County ANB (Budgeted)  County Retirement Mill Value per AN		58.97	
		,	27.20	36.77	
	Dis d.	Strict Tay Voor 2002 District Toyable Volue	1 070 015 00	1 070 015 00	
		Tax Year 2002 District Taxable Value FY 2002-03 District ANB (Budgeted)		1,970,015.00 48	
	e. f.	District Debt Service Mill Value Per ANB		41.04	
			24.32	41.04	
		statavida Patiroment Mill Valva per AND	20.19	40.55	
	g. h.	Statewide Retirement Mill Value per ANB		40.55 46.92	
	11.	Statewide Debt Service Will value per Aiv	25.30	40.92	

District: 0937 Nashua K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2002)**	<b>Elementary High School</b> 1,687,850,391.00 1,687,850,391.00
	(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,639,333.36 105,540,326.48
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.16 27.99

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.16	27.99
	(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	145,802.94	163,472.54
	(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	5,972.68	3,847.60
	(d)	District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]	2,756,245.26	4,683,290.72
	(e)	District taxable valuation (Tax Year 2002)**	1,970,015.00	1,970,015.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	786.00	2,713.00

<sup>\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## **2003** Legislative Revision:

County: 53 Valley

District: 0941 Lustre Elem

		FY 2003-2004	*Basic Entitlement	*Per ANB Entitlement
* Bı	udget Unit	ANB	Entitiement	Entitiement
E1	LUSTRE K-8	35	19,456.00	138,096.00
2.	* DIRECT STATE AID			70,425.74
3.	FY2004 BUDGET LIMITS			
	* a. Required % of Special Ed l	Funding in Maximum [MCA 2	20-9-306(8)	100%
	* b. BASE Budget			146,791.41
	* c. Maximum Budget Limit			187,807.93
4.	PRIOR YEAR INFORMATIO	ON FOR BUDGETING		
		get		107,251.98
	* b. FY 2002-2003 Maximum I	Budget		135,690.50
	* c. FY 2002-2003 ANB			25
	* d. FY 2002-2003 Adopted Ge	eneral Fund Budget		178,130.38
	* e. FY 2002-2003 Over-BASE	E Levy As Submitted On Budg	get	60,389.78
	* f. FY 2002-2003 Equalization	n Status	Always d	isequalized DA
	Block Grant Rates Instructional Block Grant Rate [I			
	Related Services Block Grant Ra			
	Threshold to Determine Disprop			1.358464225
	Special Education Allowable C			4 202 45
		Entitlement [IBG rate X ANB]		
		ant Entitlement [RSBG rate X portionate Costs (OPI Certifie	-	
	1 1	lowable Cost Payment (Distric	/	<i>'</i>
	Prorated Cooperative Cost Pay	• ,	, <del>-</del>	14,412.57
	•	ant Entitlement (Paid Directly	• /	1,431.15
			17	,
	<ul><li>Required Local Match</li><li>* f(i). District's Required Match f</li></ul>	Cor IBC [50 V 0 22]		1,416.84
	f(ii) District's Required Match f			N/A
	* f(iii) District's RSBG Match to b		tive [5e X 0.33]	
	* f(iv) Total Required Local Mate [5f(i) + 5f(ii) + 5f(iii)]		[	1,889.12

District: 0941 Lustre Elem

#### **Minimum Special Education Budget To Avoid Reversions**

#### 6. FLEXIBILITY FUNDING (ESTIMATED)

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2003-2004 Appropriation (estimated)					
Statewide/District Data Statewide					
a.	5 Year Average ANB	156,944.0	36.0		
b.	Prior Year ANB	151,510	25		
c.	Estimated School Count	860	1		
d.	Estimated Large School Count	215	0		

#### FY2003-2004 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

0.00

0.00

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

0.00

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g. District Large K12 Public School Fundin

[(25% statewide appropriation / statewide large school count) x district large school count]

0.00

h. Total Flex Fund Entitlement (estimated)

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB

		Elementary	High School
Cou	ınty		
a.	Tax Year 2002 County Taxable Value	25,593,529.00	25,593,529.00
b.	FY 2002-03 County ANB (Budgeted)	874	434
c.	County Retirement Mill Value per AN	29.28	58.97
Dist	rict		
d.	Tax Year 2002 District Taxable Value	2,052,250.00	N/A
e.	FY 2002-03 District ANB (Budgeted)	25	N/A
f.	District Debt Service Mill Value Per ANB	82.09	N/A
Stat	rewide		
g.	Statewide Retirement Mill Value per ANB	20.19	40.55
h.	Statewide Debt Service Mill Value per AN	23.36	46.92

District: 0941 Lustre Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2002)**	<b>Elementary High School</b> 1,687,850,391.00 1,687,850,391.00
	(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	162,639,333.36 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.16 N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.16	N/A
	(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	41,242.40	N/A
	(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	4,226.44	N/A
	(d)	District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]	825,714.13	N/A
	(e)	District taxable valuation (Tax Year 2002)**	2,052,250.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

<sup>\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.